

		FOR OHF USE					

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2003  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2003)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0046235

Facility Name: DOCTORS NURSING & REHABILITATION CENTER

Address: 1201 HAWTHORN ROAD SALEM 62881  
Number City Zip Code

County: MARION

Telephone Number: ( 217 ) 528-0044 Fax # ( 217 ) 528-3412

IDPA ID Number: 412079162001

Date of Initial License for Current Owners: 05/01/2003

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
		<input checked="" type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

In the event there are further questions about this report, please contact:  
Name: BOB KAGDA Telephone Number: ( 847 ) 675-3585

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 05/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)	ROBERT HEDGES	
	(Title)	MEMBER	
Paid Preparer	(Signed)	(SEE ATTACHED ACCOUNTANTS' REPORT)	
			(Date)
	(Print Name and Title)	BOB KAGDA PARTNER	
	(Firm Name & Address)	KRUPNICK BOKOR KAGDA & BROOKS, LTD 3750 W DEVON AVE, LINCOLNWOOD, IL 60712-1124	
	(Telephone)	( 847 ) 675-3585	Fax # ( 847 ) 675-5777
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630			

Facility Name & ID Number DOCTORS NURSING & REHABILITATION CENTER

# 0046235 Report Period Beginning: 05/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>120</u>	Skilled (SNF)	<u>120</u>	<u>29,400</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>120</u>	TOTALS	<u>120</u>	<u>29,400</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>4,942</u>	<u>1,468</u>	<u>7,438</u>	<u>13,848</u>	8
9	SNF/PED					9
10	ICF	<u>7,411</u>	<u>2,204</u>	<u>453</u>	<u>10,068</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,353</u>	<u>3,672</u>	<u>7,891</u>	<u>23,916</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.35%

D. How many bed-hold days during this year were paid by Public Aid? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 05/ 01 /03

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 03/01/03 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified 120 and days of care provided 5,483

Medicare Intermediary ADMINASTAR FEDERAL

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/2003 Fiscal Year: 12/31/2003

\* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number

DOCTORS NURSING & REHABILITATION

#

0046235

Report Period Beginning:

05/01/2003

Ending:

12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	84,471	14,082	7,267	105,820		105,820		105,820			1
2	Food Purchase		97,847		97,847		97,847	(85)	97,762			2
3	Housekeeping	50,393	17,829		68,222		68,222		68,222			3
4	Laundry	25,062	2,783	17	27,862		27,862		27,862			4
5	Heat and Other Utilities			69,905	69,905		69,905	761	70,666			5
6	Maintenance	18,048	11,401	11,483	40,932		40,932	7,520	48,452			6
7	Other (specify):*			5,628	5,628		5,628	36	5,664			7
8	TOTAL General Services	177,974	143,942	94,300	416,216		416,216	8,232	424,448			8
	B. Health Care and Programs											
9	Medical Director			15,600	15,600		15,600		15,600			9
10	Nursing and Medical Records	1,056,666	124,888	20,122	1,201,676		1,201,676	1,473	1,203,149			10
10a	Therapy	262,894	921	1,203	265,018		265,018		265,018			10a
11	Activities	22,920	126		23,046		23,046		23,046			11
12	Social Services	26,437		3,424	29,861		29,861		29,861			12
13	Nurse Aide Training											13
14	Program Transportation			13,278	13,278		13,278		13,278			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,368,917	125,935	53,627	1,548,479		1,548,479	1,473	1,549,952			16
	C. General Administration											
17	Administrative	56,675		113,902	170,577		170,577	(79,848)	90,729			17
18	Directors Fees											18
19	Professional Services			19,796	19,796		19,796	(5,353)	14,443			19
20	Dues, Fees, Subscriptions & Promotions			11,471	11,471		11,471	(6,450)	5,021			20
21	Clerical & General Office Expenses	64,066	11,086	23,625	98,777		98,777	19,647	118,424			21
22	Employee Benefits & Payroll Taxes			238,369	238,369		238,369		238,369			22
23	Inservice Training & Education			852	852		852	84	936			23
24	Travel and Seminar							3,224	3,224			24
25	Other Admin. Staff Transportation			6,722	6,722		6,722		6,722			25
26	Insurance-Prop.Liab.Malpractice			41,206	41,206		41,206	1,112	42,318			26
27	Other (specify):*			68,514	68,514		68,514	(51,123)	17,391			27
28	TOTAL General Administration	120,741	11,086	524,457	656,284		656,284	(118,707)	537,577			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,667,632	280,963	672,384	2,620,979		2,620,979	(109,002)	2,511,977			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.  
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL	LINE	SCHED REF	TOTAL
1	<b>DIETARY</b>		10	<b>NURSING</b>	
	DIETITIAN CONSULTANT XVIII B 35-2	7,267		CONTRACT NURSING XVIII C 53-2	
	REPAIRS & MAINTENANCE	0		LABORATORY & XRAY EXPENSE	15,562
		0		PURCHASED SERVICES	0
3	<b>HOUSEKEEPING</b>			PSYCHO-SOCIAL CONSULTANT XVIII B __-2	0
		0		RESTORATIVE NURSING CONSULTANT XVIII B 38-2	826
		0		MEDICAL RECORDS CONSULTANT XVIII B 37-2	1,237
4	<b>LAUNDRY</b>			PHARMACY CONSULTANT XVIII B 39-2	1,641
	EQUIPMENT REPAIRS & MAINTENANCE	17		UTILIZATION REVIEW FEES XVIII B __-2	0
		0		PHYSICIANS XVIII B __-2	856
5	<b>HEAT &amp; OTHER UTILITIES</b>			PSYCHIATRIC XVIII B __-2	0
	GAS HEAT	22,506		RN CONSULTANT XVIII B 38-2	0
	ELECTRICITY	26,972			0
	WATER	18,548			0
	CABLE TV - LOBBY	1,879			20,122
		0	10a	<b>THERAPY</b>	
		69,905		PHYSICAL THERAPY SERVICES	0
6	<b>MAINTENANCE</b>			SPEECH THERAPY SERVICES	0
	GROUNDS MAINTENANCE	3,511		OCCUPATIONAL THERAPY SERVICES	0
	PAINTING & DECORATING	751		REHABILITATION CONSULTANT XVIII B __-2	0
	BUILDING REPAIRS	670		PHYSICAL THERAPY CONSULTANT XVIII B 40-2	605
	MAINTENANCE TRAVEL	34		OCCUPATIONAL THERAPY CONSULTA XVIII B 41-2	598
	EQUIPMENT MAINTENANCE & REPAIR	3,949		RESPIRATORY THERAPY CONSULTAN XVIII B 42-2	0
	ELEVATOR MAINTENANCE & REPAIR	0		SPEECH THERAPY CONSULTANT XVIII B 43-2	0
	OUTSIDE LABOR	0			1,203
	EXTERMINATING SERVICE	1,040	11	<b>ACTIVITIES</b>	
	FIRE SERVICE	1,528		CABLE TV - PATIENT ROOMS	0
		0		ACTIVITY REHAB CONSULTANT XVIII B 44-2	0
		0			0
		0	12	<b>SOCIAL SERVICES</b>	
		11,483		SOCIAL REHABILITATION SERVICES	0
7	<b>OTHER</b>			SOCIAL REHABILITATION CONSULTAN XVIII B 45-2	0
	SCAVENGER	5,628		SOCIAL WORKER XVIII B 45-2	3,424
	SECURITY SERVICE	0			0
		5,628			3,424
9	<b>MEDICAL DIRECTOR</b>		13	<b>NURSE AIDE TRAINING</b>	
	MEDICAL DIRECTOR FEES XVIII B 36-2	15,600		NURSE AIDE TRAINING COSTS XIII	0

V.COST CENTER EXPENSES

PAGE 3 COLUMN 3 OTHER

LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION		
	PATIENT TRANSPORTATION	13,278	13,278
17	ADMINISTRATIVE		
	MANAGEMENT FEES	XIX B 113,902	113,902
18	DIRECTORS FEES	0	0
19	PROFESSIONAL SERVICES		
	DATA PROCESSING	XIX C 5,441	
	ADMINISTRATIVE CONSULTANTS	XIX C 0	
	PROFESSIONAL FEES	XIX C 14,355	
		0	19,796
20	FEES,SUBSCRIPTIONS,PROMOTIONS		
	ENTERTAINMENT & MARKETING	VI 19 XIX F 0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F 6,620	
	EMPLOYEE WANT ADS	XIX F 746	
	CONTRIBUTIONS	VI 20 XIX F 0	
	DUES & SUBSCRIPTIONS	XIX F 2,816	
	LICENSES & PERMITS	XIX F 360	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F 0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F 11	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F 0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F 0	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F 918	11,471
21	CLERICAL & GENERAL OFFICE EXPENSES		
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	7,798	
	EQUIPMENT REPAIR & MAINTENANCE	1,453	
	OUTSIDE CLERICAL SERVICES	0	
	PENALTIES / OVERDRAFT CHARGES	VI 18 0	
	HOME OFFICE EXPENSE	0	
	THEFT & DAMAGE LOSS	0	
	TELEPHONE	14,374	
	MESSENGER SERVICE	0	
		0	23,625

LINE		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES	XIX D 126,345	
	UNEMPLOYMENT COMPENSATION	XIX D 37,328	
	WORKERS COMPENSATION INSURANCE	XIX D 61,310	
	HOSPITALIZATION INSURANCE	XIX D 9,096	
	EMPLOYEE BENEFITS - OTHER	XIX D 4,290	
	EMPLOYEE PHYSICAL EXAMS	XIX D 0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D 0	
	PENSION/PROFIT SHARING PLANS	XIX D 0	
	CHICAGO HEAD TAX	XIX D 0	238,369
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS	852	852
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS	XIX G 0	
	TRAVEL	XIX G 0	
		0	
		0	0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF	6,722	6,722
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE	41,206	41,206
27	OTHER		
	BAD DEBTS	VI 24 68,514	
		0	68,514

GRAND TOTAL COLUMN 3 OTHER

672,384

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			52	52		52	13	65			30
31	Amortization of Pre-Op. & Org.			1,167	1,167		1,167		1,167			31
32	Interest			20,123	20,123		20,123		20,123			32
33	Real Estate Taxes			24,806	24,806		24,806		24,806			33
34	Rent-Facility & Grounds			296,866	296,866		296,866		296,866			34
35	Rent-Equipment & Vehicles			96,453	96,453		96,453		96,453			35
36	Other (specify):*			5,898	5,898		5,898		5,898			36
37	TOTAL Ownership			445,365	445,365		445,365	13	445,378			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		274,700	202,120	476,820		476,820		476,820			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			43,920	43,920		43,920		43,920			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		274,700	246,040	520,740		520,740		520,740			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,667,632	555,663	1,363,789	3,587,084		3,587,084	(108,989)	3,478,095			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	13	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(85)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties		21		18
19	Entertainment		20		19
20	Contributions		20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(68,514)	27		24
25	Fund Raising, Advertising and Promotional	(6,620)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(11)	20		28
29	Other-Attach Schedule	(20,265)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (95,482)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(13,507)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (13,507)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (108,989)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

ID#0046235

Report Period Beginning:05/01/2003

Ending:12/31/2003

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	DEFERRED MAINTENANCE	\$	6	1
2	MARKETING SALARY	(14,205)	21	2
3	HEALTHCARE HORIZONS	(6,060)	19	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(20,265)		49



## Summary A

**12/31/2003**

[illegible]

## Summary B

<b>Facility Name &amp; ID Number</b>	<b>DOCTORS NURSING &amp; REHABILITATION CENTER</b>	<b>#</b>	<b>0046235</b>	<b>Report Period Beginning:</b>	<b>05/01/2003</b>	<b>Ending:</b>	<b>12/31/2003</b>
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[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
LIST ATTACHED		LIST ATTACHED		HI CARE	SPRINGFIELD	MANAGEMENT
				MANAGEMENT		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	MANAGEMENT FEES	\$ 113,902	HI CARE MANAGEMENT		\$	(113,902)	1
2	V	5	UTILITIES				761	761	2
3	V	6	MAINTENANCE				7,520	7,520	3
4	V	7	SCAVENGER				36	36	4
5	V	10	NURSING CONSULTANT				1,473	1,473	5
6	V	17	OFFICER'S SALARY				34,054	34,054	6
7	V	19	PROFESSIONAL FEES				707	707	7
8	V	20	DUES & SUBSCRIPTIONS				181	181	8
9	V	21	CLERICAL				33,852	33,852	9
10	V	23	SEMINARS				84	84	10
11	V	24	TRAVEL				3,224	3,224	11
12	V	26	INSURANCE				1,112	1,112	12
13	V	27	PAYROLL TAXES/GROUP INS				17,391	17,391	13
14	Total			\$ 113,902			\$ 100,395	\$ * (13,507)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number DOCTORS NURSING & REHABILITATION # 0046235 Report Period Beginning: 05/01/2003 Ending: 12/31/2003

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ROBERT HEDGES	PRESIDENT	OFFICE MGMT					SALARY	\$ 17,317	17-8	1
2	TOTAL SALARY RECEIVED FROM HI CARE \$72141										2
3											3
4											4
5											5
6	WILLIAM IRVINE							SALARY	16,737	17-8	6
7	TOTAL SALARY RECEIVED FROM HI CARE \$69722										7
8											8
9											9
10											10
11	MARTHA IRVINE							SALARY	1,602	21-8	11
12	TOTAL SALARY RECEIVED FROM HI CARE \$6672										12
13								TOTAL	\$ 35,656		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number     DOCTORS NURSING & REHABILITATION CENTER     #   0046235   Report Period Beginning:     05/01/2003     Ending:   2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)     YES ☒     NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization     HI CARE MANAGEMENT  
Street Address     827 S. 5TH STREET  
City / State / Zip Code     SPRINGFIELD IL. 62703  
Phone Number     ( 217 )528-0044  
Fax Number     ( 217 )528-3412

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PER RESIDENT DAY	123,646	6	\$ 3,172	\$	29,680	\$ 761	1
2	6	MAINTENANCE	PER RESIDENT DAY	123,646	6	31,328	30,614	29,680	7,520	2
3	7	SCAVENGER	PER RESIDENT DAY	123,646	6	151		29,680	36	3
4	10	NURSING CONSULTANT	PER RESIDENT DAY	123,646	6	6,137	6,137	29,680	1,473	4
5	17	OFFICER SALARY	PER RESIDENT DAY	123,646	6	141,866	141,866	29,680	34,054	5
6	19	PROFESSIONAL FEES	PER RESIDENT DAY	123,646	6	2,945		29,680	707	6
7	20	DUES & SUBSCRIPTIONS	PER RESIDENT DAY	123,646	6	753		29,680	181	7
8	21	CLERICAL	PER RESIDENT DAY	123,646	6	141,028	104,723	29,680	33,852	8
9	23	EDUCATION & SEMINARS	PER RESIDENT DAY	123,646	6	350		29,680	84	9
10	24	TRAVEL	PER RESIDENT DAY	123,646	6	13,430		29,680	3,224	10
11	26	INSURANCE	PER RESIDENT DAY	123,646	6	4,634		29,680	1,112	11
12	27	PAYROLL TAXES & GRP INS	PER RESIDENT DAY	123,646	6	72,452		29,680	17,391	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 418,246	\$ 283,340		\$ 100,395	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1							\$					\$	1		
2													2		
3	MEMBERS LOANS	X						100,000	100,000			931	3		
4	ILLIN BANK		X	WORKING CAPITAL	\$2,107.00	9/25/03		100,000	96,057	9/25/08	0.0950	6,054	4		
5													5		
	Working Capital														
6	ILLINI BANK		X	WORKING CAPITAL	INTEREST				379,906	REVOLV	PRIME +	13,138	6		
7													7		
8													8		
9	TOTAL Facility Related				\$2,107.00		\$	200,000	\$	575,963			\$	20,123	9
	B. Non-Facility Related*														
10	IRS, IDR, ETC		X	LATE FEES										10	
11														11	
12														12	
13														13	
14	TOTAL Non-Facility Related						\$		\$			\$		14	
15	TOTALS (line 9+line14)						\$	200,000	\$	575,963			\$	20,123	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ \_\_\_\_\_      Line # \_\_\_\_\_

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report.		<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	24,8064
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	24,8067

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

1998		8
1999		9
2000		10
2001		11
2002	36,986	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 67% OF THE PRIOR YEAR REAL ESTATE TAX BILL

THE PAYMENT ON LINE 2 APPLIES TO THE 2002 TAX BILL.

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	13
14	PLUS APPEAL COST FROM LINE 5	14
15	LESS REFUND FROM LINE 6	15
16	AMOUNT TO USE FOR RATE CALCULATION \$	16

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates    RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

DOCTORS NURSING & REHABILITATION CENTER

COUNTY

MARION

FACILITY IDPH LICENSE NUMBER

0046235

CONTACT PERSON REGARDING THIS REPORT

BOB KAGDA

TELEPHONE ( 847 ) 675-3585

FAX #: ( 847 ) 675-5777

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	11-03-000-004	NURSING HOME	\$ 36,724.52	\$ 36,724.52
2.	11-03-400-003	NURSING HOME	\$ 150.52	\$ 150.52
3.	11-03-400-004	NURSING HOME	\$ 111.16	\$ 111.16
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 36,986.20	\$ 36,986.20

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    YES    X    NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.



X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

B. General Construction Type: Exterior Frame

Number of Stories

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☒ YES

☐ NO

If so, please complete the following:

1. Total Amount Incurred:

7,000

2. Number of Years Over Which it is Being Amortized:

5

3. Current Period Amortization:

934

4. Dates Incurred:

3/01/03

Nature of Costs:

LEGAL

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	WATER HEATER			2003	6,135	52	27.5	65	13	65	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,135	\$ 52		\$ 65	\$ 13	\$ 65	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$	\$	\$	\$		\$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$	\$	\$	\$		\$	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	6,135
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	52
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	65
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	13
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	65

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: SALEM ASSOCIATES, LTD
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☒ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		120	2/28/03	\$ 296,866	10		3
4	Additions							4
5								5
6								6
7	TOTAL		120		\$ 296,866			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- 

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$ 96,453
- Description: SEE SCHEDULE ATTACHED

(Attach a schedule detailing the breakdown of movable equipment)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$ 0	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning 04/01/03  
Ending 2/28/13

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	\$ 445,300
13.	/2005	\$ 445,300
14.	/2006	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-8	hrs	\$		\$ 64,840	\$		\$ 64,840	1
2	Licensed Speech and Language Development Therapist	39-8	hrs			33,755			33,755	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-8	hrs			103,525			103,525	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-8	# of prescrpts				181,630		181,630	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): OXYGEN	39-8					93,070		93,070	13
14	TOTAL			\$		\$ 202,120	\$ 274,700		\$ 476,820	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number      **DOCTORS NURSING & REHABILITATION CENTER**      #      **0046235**      Report Period Beginning:      **05/01/2003**      Ending:      **12/31/2003**  
**XV. BALANCE SHEET - Unrestricted Operating Fund.**      As of      **12/31/2003**      (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 67,308	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,479,252		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	75,949		6
7	Other Prepaid Expenses	33,100		7
8	Accounts Receivable (owners or related parties)	21,000		8
9	Other(specify): <u>Due Fr Prior Owner</u>	86,318		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,762,927	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	6,135		15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)	(65)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	7,000		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(1,167)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Comp. Soft. Net Amort</u>	19,928		23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 31,831	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,794,758	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 862,462	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	475,963		29
30	Accrued Salaries Payable	80,418		30
31	Accrued Taxes Payable (excluding real estate taxes)	38,637		31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,806		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36				36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,482,286	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>MEMBERS' LOANS</u>	100,000		43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 100,000	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,582,286	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 212,472	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,794,758	\$	48

\*(See instructions.)



XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	211,472	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) <b>EQUITY CONTRIBUTED</b>	1,000	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$   212,472	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$   212,472	24 *

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 3,512,878	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,512,878	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	285,464	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 285,464	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	214	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 214	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,798,556	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	416,216	31
32	Health Care	1,548,479	32
33	General Administration	656,284	33
	B. Capital Expense		
34	Ownership	445,365	34
	C. Ancillary Expense		
35	Special Cost Centers	476,820	35
36	Provider Participation Fee	43,920	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,587,084	40
41	Income before Income Taxes (line 30 minus line 40)**	211,472	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 211,472	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.  
TAX RETURN PREPARED ON CASH BASIS

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,306	1,387	\$ 43,335	\$ 31.24	1
2	Assistant Director of Nursing	2,575	2,819	53,336	18.92	2
3	Registered Nurses	8,054	8,603	152,320	17.71	3
4	Licensed Practical Nurses	23,749	25,396	413,698	16.29	4
5	Nurse Aides & Orderlies	41,219	42,993	388,032	9.03	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	14,003	15,216	262,894	17.28	8
9	Activity Director	1,302	1,382	14,302	10.35	9
10	Activity Assistants	1,256	1,417	8,618	6.08	10
11	Social Service Workers	2,094	2,190	26,437	12.07	11
12	Dietician					12
13	Food Service Supervisor	1,522	1,556	19,447	12.50	13
14	Head Cook	4,449	4,716	33,438	7.09	14
15	Cook Helpers/Assistants	5,419	5,610	31,586	5.63	15
16	Dishwashers					16
17	Maintenance Workers	1,334	1,429	18,048	12.63	17
18	Housekeepers	6,839	7,390	50,393	6.82	18
19	Laundry	3,820	4,158	25,062	6.03	19
20	Administrator	1,245	1,387	56,675	40.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,025	4,325	64,066	14.81	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	538	650	5,945	9.15	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	124,749	132,624	\$ 1,667,632 *	\$ 12.57	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	\$ 7,267	1-3	35
36	Medical Director	O	15,600	9-3	36
37	Medical Records Consultant	N	1,237	10-3	37
38	Nurse Consultant	T	826	10-3	38
39	Pharmacist Consultant	H	1,641	10-3	39
40	Physical Therapy Consultant	L	605	10a-3	40
41	Occupational Therapy Consultant	Y	598	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	0	11-3	44
45	Social Service Consultant	E	3,424	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 31,198		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Nurse Aides			10-3	52
53	TOTAL (lines 50 - 52)		\$		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

STATE OF ILLINOIS

Facility Name & ID Number  
DOCTORS NURSING & REHABILITATION CENT

# 0046235

Report Period Beginning: 05/01/2003

Page 21

Ending: 12/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership

Amount

KYLE MOORE

ADMIN

0

\$ 56,675

ASST ADMIN

0

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 56,675

B. Administrative - Other

Description

Amount

HI CARE MANAGEMENT

\$ 113,902

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$ 113,902

C. Professional Services

Vendor/Payee

Type

Amount

\$

SEE SCHEDULE ATTACHED

19,796

TOTAL (agree to Schedule V, line 19, column 3)

(If total legal fees exceed \$2500 attach copy of invoices.)

\$ 19,796

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 61,310

Unemployment Compensation Insurance

37,328

FICA Taxes

126,345

Employee Health Insurance

9,096

Employee Meals

0

Illinois Municipal Retirement Fund (IMRF)\*

EMPLOYEE BENEFITS - OTHER

4,290

EMPLOYEE PHYSICAL EXAMS

0

PENSION/PROFIT SHARING PLANS

0

CHICAGO HEAD TAX

0

INSURANCE - EXECUTIVE LIFE

0

INSURANCE - EXECUTIVE LIFE VI 21

0

TOTAL (agree to Schedule V, line 22, col.8)

\$ 238,369

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

746

Health Care Worker Background Check

918

(Indicate # of checks performed )

MARKETING/ADV/PROMO

6,631

TRUST/FRANCHISE/CONTRIB/ETC

0

LICENSES & PERMITS

360

DUES & SUBSCRIPTIONS

2,816

MGMT CO ALLOCATION

181

TRUST/FRANCHISE/CONTRIB/ETC

0

Less: Public Relations Expense

( 0 )

Non-allowable advertising

(6,620)

Yellow page advertising

(11)

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 5,021

G. Schedule of Travel and Seminar\*\*

Description

Amount

Out-of-State Travel

\$

In-State Travel

RELATED PARTY

3,224

Seminar Expense

0

Entertainment Expense

( )

(agree to Sch. V, line 24, col. 8)

TOTAL

\$ 3,224

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number		DOCTORS NURSING & REHABILITATION CENTER		STATE OF ILLINOIS	#	0046235	Report Period Beginning:	05/01/2003	Ending:	12/31/2003	Page 23
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<u>NO</u>							
(2)	Are there any dues to nursing home associations included on the cost report?			<u>YES</u>							
	If YES, give association name and amount.			<u>ILLINOIS HEALTHCARE ASSOCIATION</u> <u>\$2700</u>							
(3)	Did the nursing home make political contributions or payments to a political action organization?			<u>NO</u>							
	If YES, have these costs been properly adjusted out of the cost report?										
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			<u>NO</u>							
	If YES, what is the capacity?										
(5)	Have you properly capitalized all major repairs and equipment purchases?			<u>YES</u>							
	What was the average life used for new equipment added during this period?			<u>10 YR</u>							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ <u>8,944</u> Line <u>10-2</u>							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			<u>YES</u>							
	If NO, attach a complete explanation.										
(8)	Are you presently operating under a sale and leaseback arrangement?			<u>NO</u>							
	If YES, give effective date of lease.										
(9)	Are you presently operating under a sublease agreement?			<u>X</u> YES <u>          </u> NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES <u>          </u> NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.			\$ <u>43,920</u>							
	This amount is to be recorded on line 42 of Schedule V.										
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?			<u>NO</u>							
	If YES, attach an explanation of the allocation.										
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?			<u>YES</u>							
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?			<u>NO</u>							
	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.										
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.			\$ <u>0</u>							
	Has any meal income been offset against related costs?			Indicate the amount. \$ <u>          </u>							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel?			<u>NO</u>							
	If YES, attach a complete explanation.										
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			<u>NO</u>							
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$ <u>          </u>							
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>5%</u>							
	d. Have vehicle usage logs been maintained?			<u>NO</u>							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>NO</u>							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>YES</u>							
	g. Does the facility transport residents to and from day training?			<u>NO</u>							
	Indicate the amount of income earned from providing such transportation during this reporting period.			\$ <u>          </u>							
(17)	Has an audit been performed by an independent certified public accounting firm?			<u>NO</u>							
	Firm Name:										
	The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?			<u>          </u>							
	If no, please explain.			<u>          </u>							
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			<u>YES</u>							
(19)	If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?			<u>YES</u>							
	Attach invoices and a summary of services for all architect and appraisal fees										